ID: CCA_2009083115112537 Number: **200941025** Release Date: 10/9/2009

Office:

UILC: 6231.00-00, 6231.01-01

From:

Sent: Monday, August 31, 2009 3:11:29 PM

To: Cc:

Subject: FW: IVT - TEFRA

Looks good. I might add that a small partnership can elect to be governed by TEFRA in paragraph 1.